

PAYROLL INSURANCE REFUNDS FOR SALARY OVERPAYMENT ONLY

These instructions cover an employee and/or a dependent & if Flex or Non-Flex.
(See appropriate section.)

The amounts in the examples are for only one employee and/or one dependent.

INSURANCE REFUND CODES

BALANCE SHEET ACCOUNT CODES:

1001 CAS Cash
1005 AFNS Cash
7941 Employee share non-flex
7947 Employer share flex & non-flex
9051 Employee share flex
9903 Employee & employer share FICA &
Medicare

OBJECT/SUB-OBJECT CODE:

0200 01 Employer share of FICA and Medicare
0200 03 Group Health Insurance

REVENUE SOURCE CODE:

0745 Health Insurance Premiums

EXAMPLE: EMPLOYEE COVERAGE

STATE OF ALABAMA
DEPARTMENT OF FINANCE
State Comptroller
Montgomery, AL 36130

J1 000 INSXXXXXXXX

Batch

Date XX XX XX

Accounting Period XX XX Budget FY XX

JOURNAL VOUCHER

=====													
AC					Acti-	Obj/	Sub	BS		V/	Vendor/	Debit	Credit
TP	Fund	Agcy	Org	Appr	vity	Rev	O/R	Acct	Description	P	Provider	Amount	Amount

31	0457	310				0745						717.00	
01	0457	310						1001					717.00
01	XXXX	XXX						1001				717.00	
02	XXXX	XXX						7947					717.00
=====													

Explanation: Insurance refunds from SEIB.

EMPLOYEE COVERAGE

Employee is no longer employed by the State of Alabama, employee is on leave without pay, OR employee has joined the opt-out plan.

Steps taken to refund insurance premium to the agency:

Agency fills out a 'STATE EMPLOYEES' INSURANCE BOARD' (SEIB) refund form (FRMS - 25) and sends it to SEIB who does an audit. A copy of the refund form is attached on **page 26**.

SEIB sends form to the GHRs office and after their audit the GHRs's staff enters only **one** JV in CAS that includes entries for each of the following agency codes:

SEIB's Records (Agency 310)

Agency's Records (Agency XXX)

GHRs staff sends a copy of the CAS JV to the Agency. A portion of this JV **must** be entered in AFNS as an OT JV to increase BS 7947 and 1005 (AFNS code). Do **not** enter information on the OT JV for agency codes 310.

Balance Sheet Codes used for Employee Coverage

BS 1001 – CAS's cash

BS 7947 – 3rd Party Refund Due Employer (Employer Coverage = \$717.00)

The following information explains every line of the example JV entered by GHRs, debit/credits, account coding, amounts, and OT JVs and/or JVs that must be entered in AFNS. GHRs uses the agency's payroll default account coding; therefore it is the agency's responsibility to verify the coding is correct for the employee (see agency's instructions on **page 4**).

(Lines 01 & 02)

*Reduces SEIB's Revenue Source
Decreases SEIB's Cash*

AC					ACTI -	OBJ/	SUB	BS		DEBIT		CREDIT
TP	FUND	AGCY	ORG	APPR	VITY	REV	O/R	ACCT		AMOUNT		AMOUNT
=====												
31	0457	310				0745				717.00		
01	0457	310						1001				717.00

Agency does NOT enter the above information in AFNS.

On the same CAS JV
(Lines 3 & 4)

*Increases Agency's Cash in **CAS ONLY***
*Increases Agency's BS 7947 (Employer's Share) in **CAS ONLY***
Include these entries on the OT JV

AC				ACTI -	OBJ/	SUB	BS		DEBIT	CREDIT
TP	FUND	AGCY	ORG	APPR	VITY	REV	O/R	ACCT	AMOUNT	AMOUNT
01	XXXX	XXX						1001	717.00	
02	XXXX	XXX						7947		717.00

Steps agency must take to complete the process:

STEP ONE

PART A: Agency **MUST** enter an OT JV for the above entries (lines 3 – 4 only). The OT JV updates AFNS so the department's accounting system will be in sync with CAS.

NOTE: AFNS BS code for cash is 1005.
 Use AFNS Fund Number and the AFNS Agency Code

The OTJV must be entered whether the GHRs default coding is correct or not. If the GHRs default coding is incorrect, the agency must enter the OTJV in AFNS with the incorrect coding & proceed to **PART B**.

PART B: THIS STEP IS DONE ONLY IF THE GHRs DEFAULT CODING IS INCORRECT. Default account coding that is not correct; Agency **must** enter a JV.

1. Decrease incorrect coding with a credit.
2. Increase correct coding with a debit.

STEP TWO

Agency creates a PV payable to the employee in the amount of \$. The following coding will be used on the PV:

AFNS Agency's Fund
 AFNS Agency's Agency Code
 BS Code 9051 (reduces the BS to zero)

Example of the Journal Voucher

AC				ACTI -	OBJ/	SUB	BS		DEBIT	CREDIT
TP	FUND	AGCY	ORG	APPR	VITY	REV	O/R	ACCT	AMOUNT	AMOUNT
02	XXXX	XXX						7947	717.00	
22	XXXX	XXX	XXXX	XXX	XXXX	0200	03			717.00

EXAMPLE: DEPENDENT COVERAGE - FLEX BENEFITS

STATE OF ALABAMA
DEPARTMENT OF FINANCE
State Comptroller
Montgomery, AL 36130

J1 000 INSXXXXXXXX

Batch

Date XX XX XX

Accounting Period XX XX Budget FY XX

JOURNAL VOUCHER

=====														
AC					Acti-	Obj/	Sub	BS		V/	Vendor/	Debit		Credit
TP	Fund	Agcy	Org	Appr	vity	Rev	O/R	Acct	Description	P	Provider	Amount		Amount

31	0457	310				0745						180.00		
01	0457	310						1001						180.00
01	XXXX	XXX						1001				152.46		
02	XXXX	XXX						9051						166.23
22	XXXX	XXX		XXX	XXXX	0200	01					13.77		
01	0900	000						1001				27.54		
02	0900	000						9903						27.54
=====														

Explanation: Insurance refunds from SEIB.

DEPENDENT COVERAGE

FLEX BENEFITS

Employee drops dependent coverage and still employed by the State of Alabama.

Steps taken to refund insurance premium to the employee:

Agency fills out a 'STATE EMPLOYEES' INSURANCE BOARD' (SEIB) refund form (FRMS – 25) and sends it to SEIB who does an audit. A copy of the refund form is attached on **page 26**.

SEIB sends form to the GHRs office and after their audit the GHRs's staff enters only **one** JV in CAS that includes entries for each of the following agency codes:

- SEIB's Records (Agency 310)
- Agency's Records (Agency XXX)
- GHRs's Records (Payroll Agency 000)

GHRs staff sends a copy of the CAS JV to the Agency. A portion of this JV **must** be entered in AFNS as an OT JV to increase BS 1005 (AFNS Code). Do **not** enter information on the OT JV for agency codes 310 or 000.

Balance Sheet Codes used on the Journal Voucher

BS 1001 - CAS's Cash

BS 9051 - FLEX Plan Refund Payable (the amount that will be paid to the employee)

The following information explains every line of the example JV entered by GHRs, debit/credits, account coding, amounts, and OT JVs and/or JVs that must be entered in AFNS. GHRs uses the agency's payroll default account coding; therefore it is the agency's responsibility to verify the coding is correct for the employee (see agency's instructions on **page 8**).

(Lines 1 & 2)

*Reduces SEIB's Revenue Source Code
Decreases SEIB's cash*

AC				ACTI-	OBJ/	SUB	BS		DEBIT		CREDIT
TP	FUND	AGCY	ORG	APPR	VITY	REV	O/R	ACCT	AMOUNT		AMOUNT
=====											
31	0457	310				0745			180.00		
01	0457	310						1001			180.00

Agency does NOT enter the above information in AFNS.

On the same CAS JV

(Line 3)

*Increases Agency's cash in **CAS ONLY***

Include this entry on the OT JV

AC				ACTI-	OBJ/	SUB	BS		DEBIT		CREDIT
TP	FUND	AGCY	ORG	APPR	VITY	REV	O/R	ACCT	AMOUNT		AMOUNT
=====											
01	XXXX	XXX						1001	152.46		

180.00

- 13.77 Employee's Share of FICA and Medicare

- 13.77 Employer's Share of FICA and Medicare

152.46

(Line 4)

*Increases Agency's BS in **CAS ONLY** (Amount due the employee)*

Include this entry on the OT JV

AC				ACTI-	OBJ/	SUB	BS		DEBIT		CREDIT
TP	FUND	AGCU	ORG	APPR	VITY	REV	O/R	ACCT	AMOUNT		AMOUNT
=====											
02	XXXX	XXX						9051			166.23

180.00

- 13.77 Employee's share of FICA and Medicare

166.23

(Line 5)

*Increases Agency's Expenditure in **CAS ONLY** (Employer's Share)*

Include this entry on the OT JV

AC				ACTI-	OBJ/	SUB	BS		DEBIT		CREDIT
TP	FUND	AGCY	ORG	APPR	VITY	REV	O/R	ACCT	AMOUNT		AMOUNT
=====											
22	XXXX	XXX		XXX	XXXX	0200	01		13.77		

Continuing the same CAS JV

(Lines 6 & 7)

Increases the Payroll Fund's Cash

Increases BS 9903 = Retains the employer and employee share of FICA and Medicare until the cash is transferred to the Federal Government.

AC	FUND	AGCY		ACTI-	OBJ/	SUB	BS			
TP		ORG	APPR	VITY	REV	O/R	ACCT	DEBIT		CREDIT
01	0900	000					1001	27.54		
02	0900	000					9903			27.54

Agency does NOT enter the above information in AFNS.

Steps agency must take to complete the process:

STEP ONE

PART A: Agency MUST enter an OT JV for the above entries (lines 3 – 5 only). The OT JV updates AFNS so the department's accounting system will be in sync with CAS.

NOTE: AFNS BS code for cash is 1005.
Use AFNS Fund Number and the AFNS Agency Code

The OTJV must be entered whether the GHRS default coding is correct or not. If the GHRS default coding is incorrect, the agency must enter the OTJV in AFNS with the incorrect coding & proceed to **PART B**.

PART B: THIS STEP IS DONE ONLY IF THE GHRS DEFAULT CODING IS INCORRECT. Default account coding that is not correct; Agency **must** enter a JV.

3. Decrease incorrect coding with a credit.
4. Increase correct coding with a debit.

STEP TWO

Agency creates a PV payable to the employee in the amount of \$166.23. The following coding will be used on the PV:

AFNS Agency's Fund
AFNS Agency's Agency Code
BS Code 9051 (reduces the BS to zero)

EXAMPLE: DEPENDENT COVERAGE **NON-FLEX BENEFITS**

STATE OF ALABAMA
DEPARTMENT OF FINANCE
State Comptroller
Montgomery, AL 36130

J1 000 INSXXXXXXXX

Batch

Date XX XX XX

Accounting Period XX XX Budget FY XX

JOURNAL VOUCHER

=====													
AC					Acti-	Obj/	Sub	BS		V/	Vendor/	Debit	Credit
TP	Fund	Agcy	Org	Appr	vity	Rev	O/R	Acct	Description	P	Provider	Amount	Amount

31	0457	310				0745						180.00	
01	0457	310						1001					180.00
01	XXXX	XXX						1001				180.00	
02	XXXX	XXX						7941					180.00

=====
Explanation: Insurance refunds from SEIB.

DEPENDENT COVERAGE

NON-FLEX BENEFITS

Employee drops dependent coverage and still employed by the State of Alabama.

Steps taken to refund insurance premium to the employee:

Agency fills out a 'STATE EMPLOYEES' INSURANCE BOARD' (SEIB) refund form (FRMS – 25) and sends it to SEIB who does an audit. A copy of the refund form is attached on **page 26**

SEIB sends form to the GHRs office and after their audit the GHRs's staff enters only **one** JV in CAS that includes entries for each of the following agency codes:

SEIB's Records (Agency 310)

Agency's Records (Agency XXX)

GHRs staff sends a copy of the CAS JV to the Agencies. A portion of this JV **must** be entered in AFNS as an OT JV to increase BS 7941 and 1005 (AFNS code). Do **not** enter information on the OT JV for agency codes 310.

Balance Sheet Codes used on the Journal Voucher

BS 1001 – CAS's Cash

BS 7941 – Dependent Coverage (NON-FLEX) = 180.00

The following information explains every line of the example JV entered by GHRs, debit/credits, account coding, amounts, and OT JVs and/or JVs that must be entered in AFNS. GHRs uses the agency's payroll default account coding, therefore it is the agency's responsibility to verify the coding is correct for the employee (see agency's instructions on **pages 11 and 12**).

(Lines 1 & 2)

*Reduces SEIB's Revenue Source Code
Decreases SEIB's cash*

AC				ACTI-	OBJ/	SUB	BS		DEBIT		CREDIT
TP	FUND	AGCY	ORG	APPR	VITY	REV	O/R	ACCT	AMOUNT		AMOUNT
=====											
31	0457	310				0745			180.00		
01	0457	310						1001			180.00

Agency does NOT enter the above information in AFNS.

On the same CAS JV

(Line 3)

*Increases Agency's cash in **CAS ONLY***

Include this entry on the OT JV

AC	FUND	AGCY		ACTI-	OBJ/	SUB	BS		
TP		ORG	APPR	VITY	REV	O/R	ACCT	DEBIT	CREDIT
=====									
01	XXXX	XXX					1001	180.00	

(Line 4)

*Increases Agency's BS in **CAS ONLY** (Amount due the employee)*

Include this entry on the OT JV

AC	FUND	AGCY		ACTI-	OBJ/	SUB	BS		
TP		ORG	APPR	VITY	REV	O/R	ACCT	DEBIT	CREDIT
=====									
02	XXXX	XXX					7941		180.00

GHRS default account coding that is not correct for the employee **must** be corrected by entering a JV.

Default Codes that are NOT Correct:

1. Codes correct in CAS but not in AFNS, the agency **must** do an OT JV.
2. Codes wrong in CAS and AFNS, the agency **must** do a regular JV.

Steps agency must take to complete the process:

STEP ONE

Agency **MUST** enter an OT JV for the above two entries to allow the PV to the employee to be created. The OT JV updates AFNS so the department's accounting system will be in sync with CAS.

NOTE: AFNS BS code for cash is 1005.
Use AFNS Fund Number and the AFNS Agency Code

STEP TWO

The agency receives a copy of the GHR's JV then creates a PV payable to the employee in the amount of \$180.00. The following coding will be used on the PV:

- AFNS Agency's Fund

- AFNS Agency's Agency Code

- BS Code 7941 (reduces the BS to zero)

EXAMPLE: EMPLOYEE & DEPENDENT COVERAGE FLEX BENEFITS

STATE OF ALABAMA
DEPARTMENT OF FINANCE
State Comptroller
Montgomery, AL 36130

J1 000 INSXXXXXXXX

Batch

Date XX XX XX

Accounting Period XX XX Budget FY XX

JOURNAL VOUCHER

AC	TP	Fund	Agcy	Org	Appr	Acti- vity	Obj/ Rev	Sub O/R	BS Acct	Description	V/ P	Vendor/ Provider	Debit Amount	Credit Amount
31	0457	310					0745						897.00	
01	0457	310							1001					897.00
01	XXXX	XXX							1001				869.46	
02	XXXX	XXX							7947					717.00
02	XXXX	XXX							9051					166.23
22	XXXX	XXX			XXX	XXXX	0200	01					13.77	
01	0900	000							1001				27.54	
02	0900	000							9903					27.54

Explanation: Insurance refunds from SEIB.

EMPLOYEE & DEPENDENT COVERAGE

FLEX BENEFITS

Employee drops dependent coverage and is no longer employed by the State of Alabama.

Steps taken to refund insurance premium to the agency and employee:

Agency fills out a 'STATE EMPLOYEES' INSURANCE BOARD' (SEIB) refund form (FRMS – 25) and sends it to SEIB who does an audit. A copy of the refund form is attached on [page 26](#)

SEIB sends form to the GHRs office and after their audit the GHRs's staff enters only one JV in CAS that includes entries for each of the following agency codes:

- SEIB's Records (Agency 310)
- Agency's Records (Agency XXX)
- GHRs's records (Agency 000)

GHRs staff sends a copy of the CAS JV to the Agencies. A portion of this JV **must** be entered in AFNS as an OT JV to increase BS 7947, 9051 and 1005 (AFNS Code). Do **not** enter information on the OT JV for agency codes 310 and 000.

Balance Sheet Codes used on the Journal Voucher

- BS 1001** – CAS's Cash
- BS 7947** – 3rd Party Refund Due Employer (Employer Coverage = [717.00](#))
- BS 9051** – FLEX Plan Refund Payable (the amount that will be paid to the employee)

The following information explains every line of the example JV entered by GHRs, debit/credits, account coding, amounts, and OT JVs and/or JVs that must be entered in AFNS. GHRs uses the agency's payroll default account coding; therefore it is the agency's responsibility to verify the coding is correct for the employee (see agency's instructions on [pages 16 and 17](#)).

[\(Lines 1& 2\)](#)

*Reduces SEIB's Revenue Source Code
Decreases SEIB's cash*

AC					ACTI -	OBJ/	SUB	BS		DEBIT		CREDIT
TP	FUND	AGCY	ORG	APPR	VITY	REV	O/R	ACCT		AMOUNT		AMOUNT
31	0457	310				0745				897.00		
01	0457	310						1001				897.00

Agency does NOT enter the above information in AFNS.

On the same CAS JV

(Line 3)

*Increases Agency's cash in **CAS ONLY***

Include this entry on the OT JV

AC					ACTI-	OBJ/	SUB	BS		DEBIT		CREDIT
TP	FUND	AGCY	ORG	APPR	VITY	REV	O/R	ACCT		AMOUNT		AMOUNT
=====												
01	XXXX	XXX						1001		869.46		

180.00	717.00	
- 13.77	0.00	Employee's Share of FICA and Medicare
- 13.77	0.00	Employer's Share of FICA and Medicare
152.46	+ 717.00	= 869.46

(Lines 4 & 5)

*Increases Agency's BS in **CAS ONLY***

(Amount due the employee & employer)

Include this entry on the OT JV

AC					ACTI-	OBJ/	SUB	BS		DEBIT		CREDIT
TP	FUND	AGCY	ORG	APPR	VITY	REV	O/R	ACCT		AMOUNT		AMOUNT
=====												
02	XXXX	XXX						7947				717.00
02	XXXX	XXX						9051				166.23

180.00	
- 13.77	Employee's share of FICA and Medicare
166.23	

(Line 6)

*Increases Agency's Expenditure in **CAS ONLY** (Employer's Share)*

Include this entry on the OT JV

AC					ACTI-	OBJ/	SUB	BS		DEBIT		CREDIT
TP	FUND	AGCY	ORG	APPR	VITY	REV	O/R	ACCT		AMOUNT		AMOUNT
=====												
22	XXXX	XXX		XXX	XXXX	0200	01			13.77		

180.00	
- 13.77	Employer's share of FICA and Medicare
166.23	

GHR default account coding that is not correct for the employee **must** be corrected by entering a JV.

Default Codes that are NOT Correct:

1. Codes correct in CAS but not in AFNS, the agency **must** do an OT JV.
2. Codes wrong in CAS and AFNS, the agency **must** do a regular JV.

Continuing the same CAS JV

(Lines 6 & 7)

Increases the Payroll Fund's Cash

Increases BS 9903 = Retains the employer and employee share of FICA and Medicare until the cash is transferred to the Federal Government.

AC	FUND	AGCY		ACTI-	OBJ/	SUB	BS			
TP			ORG	APPR	VITY	REV	O/R	ACCT	DEBIT	CREDIT
01	0900	000						1001	27.54	
02	0900	000						9903		27.54

Agency does NOT enter the above information in AFNS.

Steps agency must take to bring AFNS in agreement with CAS:

STEP ONE

Agency **MUST** enter an OT JV just like the four entries for the agency (on page 13) to allow the JV (instructions below) to be accomplished and to create the PV payable to the employee. The OT JV updates AFNS so the department's accounting system will be in sync with CAS.

NOTE: AFNS BS code for cash is 1005.
Use AFNS Fund Number and the AFNS Agency Code

STEP TWO

The agency **MUST** enter a JV to reduce the expenditure for object 0200 03 and to zero out BS 7947. This JV must update AFNS and CAS. **NOTE:** The department's budget will not be reinstated unless this JV is created. (The department will not be allowed to spend).

Example of the Journal Voucher

AC				ACTI-	OBJ/	SUB	BS			
TP	FUND	AGCY	ORG	APPR	VITY	REV	O/R	ACCT	DEBIT	CREDIT
									AMOUNT	AMOUNT
02	XXXX	XXX						7947	717.00	
22	XXXX	XXX	XXXX	XXX	XXXX	0200	03			717.00

STEP THREE

After receiving the copy of the GHRs's JV then enter a PV payable to the employee in the amount of \$166.23. The following coding will be used on the PV:

- AFNS Agency's Fund

- AFNS Agency's Agency Code

- BS Code 9051 (reduces the BS to zero)

EXAMPLE: EMPLOYEE & DEPENDENT COVERAGE NON-FLEX BENEFITS

STATE OF ALABAMA
DEPARTMENT OF FINANCE
State Comptroller
Montgomery, AL 36130

J1 000 INSXXXXXXXX

Batch

Date XX XX XX

Accounting Period XX XX Budget FY XX

JOURNAL VOUCHER

=====													
AC					Acti-	Obj/	Sub	BS		V/	Vendor/	Debit	Credit
TP	Fund	Agcy	Org	Appr	vity	Rev	O/R	Acct	Description	P	Provider	Amount	Amount

31	0457	310				0745						897.00	
01	0457	310						1001					897.00
01	XXXX	XXX						1001				897.00	
02	XXXX	XXX						7941					180.00
02	XXXX	XXX						7947					717.00

=====

Explanation: Insurance refunds from SEIB.

EMPLOYEE & DEPENDENT COVERAGE

NON-FLEX BENEFITS

Employee drops dependent coverage and is no longer employed by the State of Alabama.

Agency fills out a 'STATE EMPLOYEES' INSURANCE BOARD' (SEIB) refund form (FRMS – 25) and sends it to SEIB who does an audit. A copy of the refund form is attached on [page 26](#)

SEIB sends form to the GHRs office and after their audit the GHRs's staff enters only one JV in CAS that includes entries for each of the following agency codes:

SEIB's Records (Agency 310)

Agency's Records (Agency XXX)

GHRs staff sends a copy of the CAS JV to the Agency. A portion of this JV **must** be entered in AFNS as an OT JV to increase BS 7941, 7947 and 1005 (AFNS Code). Do **not** enter information on the OT JV for agency codes 310.

Balance Sheet Codes used on the Journal Voucher

BS 1001 – CAS's Cash

BS 7941 – Dependent Coverage (NON FLEX) = 180.00

BS 7947 – Employee Coverage = 717.00

The following information explains every line of the example JV entered by GHRs, debit/credits, account coding, amounts, and OT JVs and/or JVs that must be entered in AFNS. GHRs uses the agency's payroll default account coding; therefore it is the agency's responsibility to verify the coding is correct for the employee (see agency's instructions on [pages 20 and 21](#)).

(Lines 1 & 2)

*Reduces SEIB's Revenue Source Code
Decreases SEIB's cash*

AC					ACTI -	OBJ/	SUB	BS		DEBIT		CREDIT
TP	FUND	AGCY	ORG	APPR	VITY	REV	O/R	ACCT		AMOUNT		AMOUNT
=====												
31	0457	310				0745				897.00		
01	0457	310						1001				897.00

Agency does not enter the above information in AFNS.

On the same CAS JV

(Line 3)

*Increases Agency's cash in **CAS ONLY***

Include this entry on the OT JV

AC				ACTI-	OBJ/	SUB	BS		DEBIT	CREDIT
TP	FUND	AGCY	ORG	APPR	VITY	REV	O/R	ACCT	AMOUNT	AMOUNT
01	XXXX	XXX						1001	897.00	

180.00	Employee's Dependent Coverage
+ 717.00	Employer's Share of the Employee's Insurance
897.00	

(Lines 4 & 5)

*Increases Agency's BS in **CAS ONLY***

(Amount due the employee & employer)

Include this entry on the OT JV

AC				ACTI-	OBJ/	SUB	BS		DEBIT	CREDIT
TP	FUND	AGCY	ORG	APPR	VITY	REV	O/R	ACCT	AMOUNT	AMOUNT
02	XXXX	XXX						7941		180.00
02	XXXX	XXX						7947		717.00

GHRIS default account coding that is not correct for the employee **must** be corrected by entering a JV.

Default Codes that are NOT Correct:

1. Codes correct in CAS but not in AFNS, the agency **must** do an OT JV.
2. Codes wrong in CAS and AFNS, the agency **must** do a regular JV.

Steps agency must take to bring AFNS in agreement with CAS:

STEP ONE

Agency **MUST** enter an OT JV for the above three entries to allow the JV (instructions below) to be accomplished and to create the PV payable to the employee. The OT JV updates AFNS so the department's accounting system will be in sync with CAS.

NOTE: AFNS BS code for cash is 1005.
Use AFNS Fund Number and the AFNS Agency Code

STEP TWO

After receiving the copy of the GHRs's JV, agency then creates a PV payable to the employee in the amount of \$180.00. The following coding will be used on the PV:

AFNS Agency's Fund

AFNS Agency's Agency Code

BS Code 7941 (reduces the BS to zero)

STEP THREE

The agency **MUST** enter a JV to reduce the expenditure for object 0200 03 and to zero out BS 7947. This JV must update AFNS and CAS. **NOTE:** The department's budget will not be reinstated unless this JV is created. (The department will not be allowed to spend).

Example of the Journal Voucher

AC					ACTI-	OBJ/	SUB	BS		DEBIT		CREDIT
TP	FUND	AGCY	ORG	APPR	VITY	REV	O/R	ACCT		AMOUNT		AMOUNT
=====												
02	XXXX	XXX						7947		717.00		
22	XXXX	XXX	XXXX	XXX	XXXX	0200	03					717.00

EXAMPLE: TOBACCO PREMIUM - FLEX

STATE OF ALABAMA
DEPARTMENT OF FINANCE
State Comptroller
Montgomery, AL 36130

J1 000 INSXXXXXXXX

Batch

Date XX XX XX

Accounting Period XX XX Budget FY XX

JOURNAL VOUCHER

=====														
AC					Acti-	Obj/	Sub	BS		V/	Vendor/	Debit		Credit
TP	Fund	Agcy	Org	Appr	vity	Rev	O/R	Acct	Description	P	Provider	Amount		Amount

31	0457	310				0745						20.00		
01	0457	310						1001						20.00
01	XXXX	XXX						1001				16.94		
02	XXXX	XXX						9051						18.47
22	XXXX	XXX		XXX	XXXX	0200	01					1.53		
01	0900	000						1001				3.06		
02	0900	000						9903						3.06

=====

Explanation: Insurance refunds from SEIB.

Agency fills out a 'STATE EMPLOYEES' INSURANCE BOARD' (SEIB) refund form (FRMS – 25) and sends it to SEIB who does an audit. A copy of the refund form is attached on **page 26**.

SEIB sends form to the GHRs office and after their audit the GHRs's staff enters only **one** JV in CAS that includes entries for each of the following agency codes:

- SEIB's Records (Agency 310)
- Agency's Records (Agency XXX)
- Statewide Payroll System (Agency 000)

GHRs staff sends a copy of the CAS JV to the Agency. A portion of this JV **must** be entered in AFNS as an OT JV to increase BS 1005 and 9051(AFNS Code). Do **not** enter information on the OT JV for agency codes 310 or 000.

Balance Sheet Codes used on the Journal Voucher

BS 1001 – CAS's Cash

BS 9051 – Flex Plan Refund Payable = 18.47

The following information explains every line of the example JV entered by GHRs, debit/credits, account coding, amounts, and OT JVs and/or JVs that must be entered in AFNS. GHRs uses the agency's payroll default account coding; therefore it is the agency's responsibility to verify the coding is correct for the employee (see agency's instructions on **pages 25 and 26**).

(Lines 1 & 2)

<i>Reduces SEIB's Revenue Source Code</i>										
<i>Decreases SEIB's cash</i>										
AC					ACTI-	OBJ/	SUB	BS	DEBIT	CREDIT
TP	FUND	AGCY	ORG	APPR	VITY	REV	O/R	ACCT	AMOUNT	AMOUNT
=====										
31	0457	310				0745			20.00	
01	0457	310						1001		20.00

Agency does **not** enter the above information in AFNS.

(Lines 3, 4 & 5)

*Increases Agency's BS in **CAS ONLY***

Include this entry on the OT JV

AC				ACTI-	OBJ/	SUB	BS		DEBIT	CREDIT
TP	FUND	AGCY	ORG	APPR	VITY	REV	O/R	ACCT	AMOUNT	AMOUNT
01	XXXX	XXX						1001	16.94	
02	XXXX	XXX						9051		18.47
22	XXXX	XXX		XXX	XXXX	0200	01		1.53	

GHRIS default account coding that is not correct for the employee **must** be corrected by entering a JV.

Default Codes that are NOT Correct:

1. Codes correct in CAS but not in AFNS, the agency **must** do an OT JV.
2. Codes wrong in CAS and AFNS, the agency **must** do a regular JV.

Steps agency must take to bring AFNS in agreement with CAS:

STEP ONE

Agency **MUST** enter an OT JV for the above three entries to allow the JV (instructions below) to be accomplished and to create the PV payable to the employee. The OT JV updates AFNS so the department's accounting system will be in sync with CAS.

NOTE: AFNS BS code for cash is 1005.
Use AFNS Fund Number and the AFNS Agency Code

AC				ACTI-	OBJ/	SUB	BS		DEBIT	CREDIT
TP	FUND	AGCY	ORG	APPR	VITY	REV	O/R	ACCT	AMOUNT	AMOUNT
01	XXXX	XXX						1005	16.94	
02	XXXX	XXX						9051		18.47
22	XXXX	XXX		XXX	XXXX	0200	01		1.53	

STEP TWO

After receiving the copy of the GHR's JV, agency then creates a PV payable to the employee in the amount of \$18.47. The following coding will be used on the PV:

- AFNS Agency's Fund

- AFNS Agency's Agency Code

- BS Code 9051 (reduces the BS to zero)

SEIB OFFICE USE ONLY
OK TO REFUND

Mo/Day/Year By

STATE EMPLOYEES' INSURANCE BOARD
POST OFFICE BOX 304900
MONTGOMERY, ALABAMA 36130-4900
334-833-5900 / FAX: 334-240-3257

REFUND REQUEST

A refund of State Employees' Health Insurance premiums is requested for the department and/or employee referenced below:

Agency Identification Data

Agency name _____

Agency No. _____

Flex Plan: Yes _____ No _____

Refund amount \$ _____ Coverage Period: ____/____/____ through ____/____/____

Employee Identification Data

Employee name _____

Address: _____
(if applicable) Street Number

City: _____ State: _____ ZIP: _____

Social Security # _____

Reason for requesting refund of premiums (check the appropriate line).

____ Employee terminated: Date ____/____/____

____ Employee retired: Date ____/____/____

____ Employee began leave without pay: Date ____/____/____

____ Employee notified SEIB on ____/____/____ to drop coverage on

____ Employee ____ Dependent. Effective date ____/____/____ (Attach change form.)

____ Dependent died: Date ____/____/____

____ Employee died: Date ____/____/____

____ Coverage was paid/deducted in error on ____ Employee ____ Dependent

for the period of ____/____/____ through ____/____/____

____ Employee status changes to ____ full time ____ part-time: Date ____/____/____

____ Other reason. Please explain _____

Signature of Official requesting refund